

**RUSH COUNTY, KANSAS**  
LaCrosse, Kansas

Financial Statements with Independent Auditors' Report  
For the Year Ended December 31, 2007

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## INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners  
Rush County, Kansas  
LaCrosse, Kansas 67548

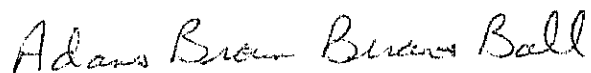
We have audited the accompanying financial statements of **Rush County, Kansas**, as of and for the year ended December 31, 2007, as listed in the table of contents. These financial statements are the responsibility of **Rush County, Kansas'** management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, **Rush County, Kansas**, has prepared these financial statements using accounting practices prescribed or permitted by the State of Kansas which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Rush County, Kansas**, as of December 31, 2007, or changes in financial position for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of **Rush County, Kansas**, as of December 31, 2007, their respective cash receipts and disbursements, and budgetary results for the year then ended, on the basis of accounting described in Note 1.



ADAMS, BROWN, BERAN & BALL, CHTD.  
Certified Public Accountants

July 14, 2008

**RUSH COUNTY, KANSAS**  
**Summary of Cash Receipts, Expenditures and Unencumbered Cash**  
**For the Year Ended December 31, 2007**

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds:</b>	<b>\$ 1,029,444</b>	<b>-</b>	<b>2,078,463</b>	<b>1,782,534</b>	<b>1,325,373</b>	<b>41,098</b>	<b>1,366,471</b>
<b>General Fund</b>	<b>80,269</b>	<b>-</b>	<b>1,660,981</b>	<b>1,649,616</b>	<b>91,634</b>	<b>34,636</b>	<b>126,270</b>
Special Revenue Funds:	81,219	-	75,861	43,367	113,713	-	113,713
Road and Bridge Fund	14,334	-	129,742	131,420	12,656	1,429	14,085
Special Bridge Fund	32,828	-	299,923	317,763	14,988	12,440	27,428
Health Fund	13,257	-	115,150	111,635	16,772	2,915	19,687
Noxious Weed Fund	8,254	-	149,420	150,000	7,674	-	7,674
Appraiser's Cost Fund	-	-	23,476	23,476	-	-	-
Hospital Maintenance Fund	-	-	10,160	10,160	-	-	-
Mental Health Fund	-	-	19,434	20,286	613	123	736
Mental Retardation Fund	1,465	-	-	-	28	-	28
Emergency 911 Fund	28	-	660	-	1,197	-	1,197
Special Parks and Recreation Fund	537	-	-	-	76,681	-	76,681
Special Alcohol Fund	80,844	-	-	4,163	228,356	-	228,356
Noxious Weed Capital Outlay Fund	81,231	-	200,000	52,875	221,356	-	221,816
Special Machinery Fund	172,927	-	75,000	26,571	121,195	460	121,195
Capital Improvements Reserve Fund	73,985	-	75,000	27,790	972	-	972
Equipment Reserve Fund	485	-	487	-	22,531	-	22,531
Recycling Fund	37,772	-	14,995	30,236	28,392	-	28,392
Micro Loan Fund	19,176	-	9,216	-	8,443	-	8,443
Register of Deeds Technology Fund	5,096	-	6,592	3,245	-	-	-
Wireless 911 Fund	-	-	108,661	108,661	1,035	1,114	2,149
Enhanced 911 Grant Fund	804	-	15,331	15,100	248	657	905
Fire District No. 1 - General Fund	386	-	8,169	8,307	831	81	912
Fire District No. 2 - General Fund	667	180	11,484	11,500	1,387	934	2,321
Fire District No. 3 - General Fund	(154,332)	-	211,249	55,530	764	241	1,005
Fire District No. 4 - General Fund	812	-	17,152	17,200	600	347	947
Fire District No. 5 - General Fund	665	-	15,125	15,190	833	-	833
Fire District No. 6 - General Fund	1,221	-	21,112	21,500	4,863	-	4,863
Fire District No. 7 - General Fund	4,312	-	551	-	15,230	-	15,230
Fire District No. 1 - Special Fund	14,421	-	809	-	32,700	-	32,700
Fire District No. 2 - Special Fund	31,310	-	3,801	2,411	25,605	-	25,605
Fire District No. 3 - Special Fund	43,605	-	22,000	40,000	6,570	-	6,570
Fire District No. 4 - Special Fund	15,679	-	2,221	11,330	2,957	-	2,957
Fire District No. 5 - Special Fund	4,957	-	-	2,000	19,908	-	19,908
Fire District No. 6 - Special Fund	16,908	-	14,964	11,964	1,080,732	55,377	1,136,109
Fire District No. 7 - Special Fund	685,122	180	3,318,726	2,923,296	2,406,105	96,475	2,502,580
<b>Total Special Revenue Funds</b>	<b>\$ 1,714,566</b>	<b>180</b>	<b>5,397,189</b>	<b>4,705,830</b>			
<b>Balance Carried Forward</b>							

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Summary of Cash Receipts, Expenditures and Unencumbered Cash**  
For the Year Ended December 31, 2007

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Balance Brought Forward</b>	\$ 1,714,566	180	5,397,189	4,705,830	2,405,105	96,475	2,502,580
<b>Debt Service Fund:</b>							
Debt Service Fund	26,399	-	170,929	174,579	22,749	-	22,749
<b>Capital Project Fund:</b>							
Capital Project - Bridges Fund	75,619	-	33	67,063	8,589	-	8,589
<b>Proprietary Fund:</b>							
Solid Waste Fund	42,157	-	80,854	92,643	30,368	2,869	33,237
<b>Private Purpose Trust Funds:</b>							
Prosecuting Attorney Training Fund	2,648	-	413	224	2,837	-	2,837
Special Motor Vehicle Fund	-	-	37,593	37,593	-	-	-
Total Private Purpose Trust Funds	2,648	-	38,006	37,817	2,837	-	2,837
<b>Total - Reporting Unit</b>	\$ 1,861,389	180	5,687,011	5,077,932	2,470,648	99,344	2,569,992
<b>Composition of Cash:</b>							\$
Certificates of Deposits							\$ 640,000
Savings Accounts							5,119,535
Checking Accounts							591,127
Cash on Hand							51,526
Total Cash							6,402,188
Agency Funds Per Statement 4							(3,832,196)
Total Reporting Entity							\$ 2,569,992
(Excluding Agency Funds)							

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Summary of Expenditures - Actual and Budget**  
**For the Year Ended December 31, 2007**

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
<b>Governmental Type Funds:</b>					
General Fund	\$ 2,023,265	-	2,023,265	1,782,534	240,731
<b>Special Revenue Funds:</b>					
Road and Bridge Fund	1,600,000	62,374	1,662,374	1,649,616	12,758
Special Bridge Fund	196,114	-	196,114	43,367	152,747
Health Fund	117,025	27,167	144,192	131,420	12,772
Noxious Weed Fund	313,702	17,872	331,574	317,763	13,811
Appraiser's Cost Fund	110,500	3,571	114,071	111,635	2,436
Hospital Maintenance Fund	150,000	-	150,000	150,000	-
Mental Health Fund	23,100	-	23,100	23,476	(376)
Mental Retardation Fund	10,000	-	10,000	10,160	(160)
Emergency 911 Fund	40,905	-	40,905	20,286	20,619
Special Parks and Recreation Fund	28	-	28	-	28
Special Alcohol Fund	300	-	300	-	300
Noxious Weed Capital Outlay Fund	81,875	-	81,875	4,163	77,712
Fire District No. 1 - General Fund	15,100	-	15,100	15,100	-
Fire District No. 2 - General Fund	8,000	307	8,307	8,307	-
Fire District No. 3 - General Fund	11,500	-	11,500	11,500	-
Fire District No. 4 - General Fund	28,000	183,030	211,030	55,530	155,500
Fire District No. 5 - General Fund	17,200	-	17,200	17,200	-
Fire District No. 6 - General Fund	15,150	-	15,150	15,190	(40)
Fire District No. 7 - General Fund	21,500	-	21,500	21,500	-
<b>Debt Service Fund:</b>					
Debt Service Fund	189,577	-	189,577	174,579	14,998
<b>Proprietary Fund:</b>					
Solid Waste Fund	94,652	-	94,652	92,643	2,009

## RUSH COUNTY, KANSAS

## General Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 1,443,985	1,284,247	1,285,201	(954)
Delinquent Tax	14,310	8,562	-	8,562
Vehicle Tax	111,614	131,760	142,743	(10,983)
Mineral Production Tax	8,635	6,292	3,000	3,292
Excise Tax	26	6	-	6
Intergovernmental -				
State Aid	-	67,608	-	67,608
Federal Aid	36,216	-	-	-
Homeland Security Grant	39,258	8,112	-	8,112
Licenses and Fees -				
Mortgage Registration Fees	27,519	29,342	6,500	22,842
Co. Clerk - Co. Share Game and Park	427	421	200	221
County Offices	20,723	20,483	12,000	8,483
Antique Motor Vehicle Registration Fees	1,875	1,950	900	1,050
Cereal Malt Beverage and Club License	125	50	-	50
Interest on Taxes	11,180	25,548	1,000	24,548
Interest on Investments	120,361	123,214	30,000	93,214
Miscellaneous	24,842	53,442	26,000	27,442
Sale of Farm	-	205,855	-	205,855
Dispatch Fees	20,890	19,364	-	19,364
Oil Royalty	33,754	30,077	10,000	20,077
Rents and Leases	19,676	18,400	10,000	8,400
Senior Citizens	19,410	20,554	15,000	5,554
Transfers In	10,747	23,176	-	23,176
<b>Total Cash Receipts</b>	<b>\$ 1,965,573</b>	<b>2,078,463</b>	<b>1,542,544</b>	<b>535,919</b>

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## General Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Expenditures:</b>				
County Commission	\$ 45,097	45,109	50,000	4,891
County Clerk	62,086	68,315	66,700	(1,615)
County Treasurer	77,658	80,635	81,660	1,025
County Attorney	70,108	80,334	73,000	(7,334)
Register of Deeds	43,486	48,170	47,500	(670)
Sheriff	382,700	324,171	345,000	20,829
Unified Court	50,197	38,835	39,360	525
Courthouse General	116,752	171,744	213,000	41,256
Custodian	61,355	62,259	71,950	9,691
Emergency Preparedness	14,361	9,650	20,000	10,350
Soil Conservation	29,000	29,000	29,000	-
Elderly Companion Program	3,767	3,852	3,852	-
Economic Development	2,714	7,562	13,000	5,438
Airport	8,349	3,546	8,500	4,954
Election	40,160	19,438	24,000	4,562
Employee Benefits	491,033	556,690	700,000	143,310
Services for Elderly	44,982	43,199	51,350	8,151
Senior Citizens Transportation	51,191	4,520	8,000	3,480
Homeland Security Grant	-	8,112	-	(8,112)
Fair	10,000	10,000	10,000	-
Community College	3,411	-	-	-
CKLEPG	4,393	4,393	4,393	-
Historical Records	13,000	13,000	13,000	-
Transfers Out	80,000	150,000	150,000	-
<b>Total Expenditures</b>	<b>1,705,800</b>	<b>1,782,534</b>	<b>2,023,265</b>	<b>240,731</b>
<b>Receipts Over (Under) Expenditures</b>	<b>259,773</b>	<b>295,929</b>		
<b>Unencumbered Cash, January 1</b>	<b>769,671</b>	<b>1,029,444</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 1,029,444</b>	<b>1,325,373</b>		

The notes to the financial statements are an integral part of this statement.





**RUSH COUNTY, KANSAS**  
LaCrosse, Kansas

Financial Statements with Independent Auditors' Report

For the Year Ended December 31, 2007

**RUSH COUNTY, KANSAS**  
Financial Statements with Independent Auditors' Report  
For the Year Ended December 31, 2007

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## INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners  
Rush County, Kansas  
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We have audited the accompanying financial statements of **Rush County, Kansas**, as of and for the year ended December 31, 2007, as listed in the table of contents. These financial statements are the responsibility of **Rush County, Kansas'** management. Our responsibility is to express opinions on these financial statements based on our audit.

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Emergency 911 Fund	28	-	19,434	20,286	28	123	28
Special Parks and Recreation Fund	537	-	660	-	1,197	-	1,197
Special Alcohol Fund	80,844	-	-	4,163	76,681	-	76,681
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Fire District No. 4 - Special Fund	15,679	-	2,221	11,330	6,570	-	6,570
Fire District No. 5 - Special Fund	4,957	-	-	2,000	2,957	-	2,957
Fire District No. 6 - Special Fund	16,908	-	14,964	11,964	19,908	-	19,908
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<b>Total Special Revenue Funds</b>							
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<b>Balance Carried Forward</b>							

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**RUSH COUNTY, KANSAS**  
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For the Year Ended December 31, 2007

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<b>Balance Brought Forward</b>	\$ 1,714,566	180	5,397,189	4,705,830	2,405,105	96,475	2,502,580
<b>Debt Service Fund:</b>							
Debt Service Fund	26,399	-	170,929	174,579	22,749	-	22,749
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Capital Project - Bridges Fund	75,619	-	33	67,063	8,589	-	8,589
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<b>Private Purpose Trust Funds:</b>							
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Special Motor Vehicle Fund	-	-	37,593	37,593	-	-	-
Total Private Purpose Trust Funds	2,648	-	38,006	37,817	2,837	-	2,837
<b>Total - Reporting Unit</b>	\$ 1,861,389	180	5,687,011	5,077,932	2,470,648	99,344	2,569,992
<b>Composition of Cash:</b>							\$
Certificates of Deposits							\$ 640,000
Savings Accounts							5,119,535
Checking Accounts							591,127
Cash on Hand							51,526
Total Cash							6,402,188
Agency Funds Per Statement 4							(3,832,196)
Total Reporting Entity							\$ 2,569,992
(Excluding Agency Funds)							

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Summary of Expenditures - Actual and Budget**  
**For the Year Ended December 31, 2007**

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
<b>Governmental Type Funds:</b>					
General Fund	\$ 2,023,265	-	2,023,265	1,782,534	240,731
<b>Special Revenue Funds:</b>					
Road and Bridge Fund	1,600,000	62,374	1,662,374	1,649,616	12,758
Special Bridge Fund	196,114	-	196,114	43,367	152,747
Health Fund	117,025	27,167	144,192	131,420	12,772
Noxious Weed Fund	313,702	17,872	331,574	317,763	13,811
Appraiser's Cost Fund	110,500	3,571	114,071	111,635	2,436
Hospital Maintenance Fund	150,000	-	150,000	150,000	-
Mental Health Fund	23,100	-	23,100	23,476	(376)
Mental Retardation Fund	10,000	-	10,000	10,160	(160)
Emergency 911 Fund	40,905	-	40,905	20,286	20,619
Special Parks and Recreation Fund	28	-	28	-	28
Special Alcohol Fund	300	-	300	-	300
Noxious Weed Capital Outlay Fund	81,875	-	81,875	4,163	77,712
Fire District No. 1 - General Fund	15,100	-	15,100	15,100	-
Fire District No. 2 - General Fund	8,000	307	8,307	8,307	-
Fire District No. 3 - General Fund	11,500	-	11,500	11,500	-
Fire District No. 4 - General Fund	28,000	183,030	211,030	55,530	155,500
Fire District No. 5 - General Fund	17,200	-	17,200	17,200	-
Fire District No. 6 - General Fund	15,150	-	15,150	15,190	(40)
Fire District No. 7 - General Fund	21,500	-	21,500	21,500	-
<b>Debt Service Fund:</b>					
Debt Service Fund	189,577	-	189,577	174,579	14,998
<b>Proprietary Fund:</b>					
Solid Waste Fund	94,652	-	94,652	92,643	2,009



## RUSH COUNTY, KANSAS

## General Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 1,443,985	1,284,247	1,285,201	(954)
Delinquent Tax	14,310	8,562	-	8,562
Vehicle Tax	111,614	131,760	142,743	(10,983)
Mineral Production Tax	8,635	6,292	3,000	3,292
Excise Tax	26	6	-	6
Intergovernmental -				
State Aid	-	67,608	-	67,608
Federal Aid	36,216	-	-	-
Homeland Security Grant	39,258	8,112	-	8,112
Licenses and Fees -				
Mortgage Registration Fees	27,519	29,342	6,500	22,842
Co. Clerk - Co. Share Game and Park	427	421	200	221
County Offices	20,723	20,483	12,000	8,483
Antique Motor Vehicle Registration Fees	1,875	1,950	900	1,050
Cereal Malt Beverage and Club License	125	50	-	50
Interest on Taxes	11,180	25,548	1,000	24,548
Interest on Investments	120,361	123,214	30,000	93,214
Miscellaneous	24,842	53,442	26,000	27,442
Sale of Farm	-	205,855	-	205,855
Dispatch Fees	20,890	19,364	-	19,364
Oil Royalty	33,754	30,077	10,000	20,077
Rents and Leases	19,676	18,400	10,000	8,400
Senior Citizens	19,410	20,554	15,000	5,554
Transfers In	10,747	23,176	-	23,176
<b>Total Cash Receipts</b>	<b>\$ 1,965,573</b>	<b>2,078,463</b>	<b>1,542,544</b>	<b>535,919</b>

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## General Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Expenditures:</b>				
County Commission	\$ 45,097	45,109	50,000	4,891
County Clerk	62,086	68,315	66,700	(1,615)
County Treasurer	77,658	80,635	81,660	1,025
County Attorney	70,108	80,334	73,000	(7,334)
Register of Deeds	43,486	48,170	47,500	(670)
Sheriff	382,700	324,171	345,000	20,829
Unified Court	50,197	38,835	39,360	525
Courthouse General	116,752	171,744	213,000	41,256
Custodian	61,355	62,259	71,950	9,691
Emergency Preparedness	14,361	9,650	20,000	10,350
Soil Conservation	29,000	29,000	29,000	-
Elderly Companion Program	3,767	3,852	3,852	-
Economic Development	2,714	7,562	13,000	5,438
Airport	8,349	3,546	8,500	4,954
Election	40,160	19,438	24,000	4,562
Employee Benefits	491,033	556,690	700,000	143,310
Services for Elderly	44,982	43,199	51,350	8,151
Senior Citizens Transportation	51,191	4,520	8,000	3,480
Homeland Security Grant	-	8,112	-	(8,112)
Fair	10,000	10,000	10,000	-
Community College	3,411	-	-	-
CKLEPG	4,393	4,393	4,393	-
Historical Records	13,000	13,000	13,000	-
Transfers Out	80,000	150,000	150,000	-
<b>Total Expenditures</b>	<b>1,705,800</b>	<b>1,782,534</b>	<b>2,023,265</b>	<b>240,731</b>
<b>Receipts Over (Under) Expenditures</b>	<b>259,773</b>	<b>295,929</b>		
<b>Unencumbered Cash, January 1</b>	<b>769,671</b>	<b>1,029,444</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 1,029,444</b>	<b>1,325,373</b>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Road and Bridge Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2007  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 930,230	1,192,659	1,194,508	(1,849)
Delinquent Tax	11,046	6,378	-	6,378
Vehicle Tax	99,353	85,363	91,810	(6,447)
Vehicle Rental Excise Tax	23	4	-	4
Intergovernmental -				
Special Highway Fuel Tax	297,027	295,703	305,495	(9,792)
Federal Aid	27,582	-	-	-
Sale of Property	31,186	13,500	-	13,500
Contractual Work	-	41,847	-	41,847
Reimbursements	14,454	25,527	5,000	20,527
<b>Total Cash Receipts</b>	<u>1,410,901</u>	<u>1,660,981</u>	<u>1,596,813</u>	<u>64,168</u>
<b>Expenditures:</b>				
Personal Services	537,179	606,479	600,000	(6,479)
Commodities	630,467	594,359	700,000	105,641
Contractual Services	72,244	68,382	90,000	21,618
Capital Outlay	218,103	180,396	160,000	(20,396)
Transfers Out	29,043	200,000	50,000	(150,000)
(a) Budget Credit	-	-	62,374	62,374
<b>Total Expenditures</b>	<u>1,487,036</u>	<u>1,649,616</u>	<u>1,662,374</u>	<u>12,758</u>
<b>Receipts Over (Under) Expenditures</b>	<u>(76,135)</u>	<u>11,365</u>		
<b>Unencumbered Cash, January 1</b>	<u>156,404</u>	<u>80,269</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 80,269</u>	<u>91,634</u>		
<b>(a) Budget Credit</b>				
Excess Contractual Work over Amount Budgeted		\$ 41,847		
Excess Reimbursements over Amount Budgeted		<u>20,527</u>		
<b>Total Budget Credit</b>		<u>\$ 62,374</u>		

The notes to the financial statements are an integral part of this statement.

RUSH COUNTY, KANSAS  
Special Bridge Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2007  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 70,242	69,251	70,000	(749)
Delinquent Tax	572	310	-	310
Vehicle Tax	1,102	6,300	6,932	(632)
Prior Year Encumbrances Voided	491	-	-	-
<b>Total Cash Receipts</b>	<u>72,407</u>	<u>75,861</u>	<u>76,932</u>	<u>(1,071)</u>
<b>Expenditures:</b>				
Capital Outlay	<u>62,863</u>	<u>43,367</u>	<u>196,114</u>	<u>152,747</u>
<b>Receipts Over (Under) Expenditures</b>	9,544	32,494		
<b>Unencumbered Cash, January 1</b>	<u>71,675</u>	<u>81,219</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 81,219</u>	<u>113,713</u>		

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Health Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 61,471	61,751	61,731	20
Delinquent Tax	733	410	-	410
Vehicle Tax	5,854	5,623	6,065	(442)
Vehicle Rental Excise Tax	1	-	-	-
Intergovernmental -				
Federal Aid	17,973	21,504	-	21,504
State Aid	13,580	7,663	2,000	5,663
Fees	18,592	32,791	34,372	(1,581)
<b>Total Cash Receipts</b>	<b>118,204</b>	<b>129,742</b>	<b>104,168</b>	<b>25,574</b>
<b>Expenditures:</b>				
Personal Services	71,938	72,139	71,125	(1,014)
Commodities	24,255	31,855	25,600	(6,255)
Contractual Services	24,137	25,514	19,300	(6,214)
Capital Outlay	9,627	1,912	1,000	(912)
(a) Budget Credit	-	-	27,167	27,167
<b>Total Expenditures</b>	<b>129,957</b>	<b>131,420</b>	<b>144,192</b>	<b>12,772</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(11,753)</b>	<b>(1,678)</b>		
<b>Unencumbered Cash, January 1</b>	<b>26,087</b>	<b>14,334</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 14,334</b>	<b>12,656</b>		
<b>(a) Budget Credit</b>				
Excess Federal Aid and State Aid Over Amount Budgeted		\$ 27,167		

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Noxious Weed Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 127,828	109,981	109,691	290
Delinquent Tax	1,522	847	-	847
Vehicle Tax	12,510	11,703	12,613	(910)
Vehicle Rental Excise Tax	3	-	-	-
Intergovernmental -				
State Aid	-	17,872	-	17,872
Chemical Sales	175,472	148,378	176,820	(28,442)
State of Kansas Refund Prior Yr Expend.	-	11,142	-	11,142
<b>Total Cash Receipts</b>	<b>317,335</b>	<b>299,923</b>	<b>299,124</b>	<b>799</b>
<b>Expenditures:</b>				
Personal Services	77,053	86,615	72,802	(13,813)
Commodities	223,870	210,989	223,900	12,911
Contractual Services	13,079	20,159	17,000	(3,159)
Capital Outlay	198	-	-	-
Transfers Out	20,000	-	-	-
(a) Budget Credit	-	-	17,872	17,872
<b>Total Expenditures</b>	<b>334,200</b>	<b>317,763</b>	<b>331,574</b>	<b>13,811</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(16,865)</b>	<b>(17,840)</b>		
<b>Unencumbered Cash, January 1</b>	<b>49,693</b>	<b>32,828</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 32,828</b>	<b>14,988</b>		
<b>(a) Budget Credit</b>				
Excess State Aid Over Amount Budgeted		\$ 17,872		

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Appraiser's Cost Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 95,731	102,194	102,307	(113)
Delinquent Tax	1,051	621	-	621
Vehicle Tax	9,081	8,764	9,451	(687)
Vehicle Rental Excise Tax	2	-	-	-
Miscellaneous	3,303	3,571	-	3,571
<b>Total Cash Receipts</b>	<u>109,168</u>	<u>115,150</u>	<u>111,758</u>	<u>3,392</u>
<b>Expenditures:</b>				
Personal Services	73,242	76,157	72,010	(4,147)
Commodities	6,871	8,098	7,000	(1,098)
Contractual Services	22,324	23,540	26,490	2,950
Capital Outlay	-	3,840	5,000	1,160
(a) Budget Credit	-	-	3,571	3,571
<b>Total Expenditures</b>	<u>102,437</u>	<u>111,635</u>	<u>114,071</u>	<u>2,436</u>
<b>Receipts Over (Under) Expenditures</b>	6,731	3,515		
<b>Unencumbered Cash, January 1</b>	<u>6,526</u>	<u>13,257</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 13,257</u>	<u>16,772</u>		
 (a) Budget Credit				
Excess Miscellaneous Over Amount Budgeted		\$ <u>3,571</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Hospital Maintenance Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2007  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 146,509	148,299	136,295	12,004
Delinquent Tax	1,936	944	-	944
Vehicle Tax	169	177	13,209	(13,032)
Vehicle Rental Excise Tax	4	-	-	-
<b>Total Cash Receipts</b>	<u>148,618</u>	<u>149,420</u>	<u>149,504</u>	<u>(84)</u>
<b>Expenditures:</b>				
Appropriations	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	(1,382)	(580)		
<b>Unencumbered Cash, January 1</b>	<u>9,636</u>	<u>8,254</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 8,254</u>	<u>7,674</u>		

The notes to the financial statements are an integral part of this statement.



## RUSH COUNTY, KANSAS

## Mental Health Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2007  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 21,521	21,364	21,363	1
Delinquent Tax	258	144	-	144
Vehicle Tax	2,050	1,968	2,124	(156)
<b>Total Cash Receipts</b>	<u>23,829</u>	<u>23,476</u>	<u>23,487</u>	<u>(11)</u>
<b>Expenditures:</b>				
Appropriations	<u>23,829</u>	<u>23,476</u>	<u>23,100</u>	<u>(376)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash, January 1</b>	-	-		
<b>Unencumbered Cash, December 31</b>	<u>\$ -</u>	<u>-</u>		

The notes to the financial statements are an integral part of this statement.

RUSH COUNTY, KANSAS  
Mental Retardation Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2007  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 9,340	9,244	9,248	(4)
Delinquent Tax	112	62	-	62
Vehicle Tax	887	854	919	(65)
<b>Total Cash Receipts</b>	<u>10,339</u>	<u>10,160</u>	<u>10,167</u>	<u>(7)</u>
<b>Expenditures:</b>				
Appropriations	<u>10,339</u>	<u>10,160</u>	<u>10,000</u>	<u>(160)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash, January 1</b>	-	-		
<b>Unencumbered Cash, December 31</b>	\$ <u>-</u>	<u>-</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Emergency 911 Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2007  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Collections	\$ 23,152	19,434	19,000	434
<b>Expenditures:</b>				
Capital Outlay	35,592	20,286	40,905	20,619
<b>Receipts Over (Under) Expenditures</b>	(12,440)	(852)		
<b>Unencumbered Cash, January 1</b>	13,905	1,465		
<b>Unencumbered Cash, December 31</b>	\$ 1,465	613		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Special Parks and Recreation Fund**  
**Statement of Cash Receipts and Expenditures - Actual and Budget**  
**For the Year Ended December 31, 2007**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Expenditures:</b>				
Contractual Services	\$ -	-	28	28
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash, January 1</b>	28	28		
<b>Unencumbered Cash, December 31</b>	\$ 28	28		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Special Alcohol Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2007  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Private Club Liquor Tax	\$ 293	660	28	632
<b>Expenditures:</b>				
Contractual Services	-	-	300	300
<b>Receipts Over (Under) Expenditures</b>	293	660		
<b>Unencumbered Cash, January 1</b>	244	537		
<b>Unencumbered Cash, December 31</b>	\$ 537	1,197		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Noxious Weed Capital Outlay Fund**  
**Statement of Cash Receipts and Expenditures - Actual and Budget**  
**For the Year Ended December 31, 2007**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Transfers In	\$ 20,000	-	-	-
<b>Expenditures:</b>				
Capital Outlay	21,031	4,163	81,875	77,712
Receipts Over (Under) Expenditures	(1,031)	(4,163)		
Unencumbered Cash, January 1	81,875	80,844		
Unencumbered Cash, December 31	\$ 80,844	76,681		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Special Machinery Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2007  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

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	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Transfers In	\$ 29,043	200,000
<b>Expenditures:</b>		
Capital Outlay	30,000	52,875
<b>Receipts Over (Under) Expenditures</b>	(957)	147,125
<b>Unencumbered Cash, January 1</b>	82,188	81,231
<b>Unencumbered Cash, December 31</b>	\$ 81,231	228,356

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Capital Improvements Reserve Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2007**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Transfers In	\$ 40,000	75,000
<b>Expenditures:</b>		
Capital Outlay	149,335	26,571
<b>Receipts Over (Under) Expenditures</b>	(109,335)	48,429
<b>Unencumbered Cash, January 1</b>	282,262	172,927
<b>Unencumbered Cash, December 31</b>	\$ 172,927	221,356

The notes to the financial statements are an integral part of this statement.



**RUSH COUNTY, KANSAS**  
**Equipment Reserve Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2007  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

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	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Transfers In	\$ 40,000	75,000
<b>Expenditures:</b>		
Capital Outlay	45,887	27,790
<b>Receipts Over (Under) Expenditures</b>	(5,887)	47,210
<b>Unencumbered Cash, January 1</b>	79,872	73,985
<b>Unencumbered Cash, December 31</b>	\$ 73,985	121,195

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Recycling Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2007**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)**

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	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>Cash Receipts:</b>		
Miscellaneous	\$ 545	487
<b>Expenditures:</b>		
Capital Outlay	<u>1,170</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	(625)	487
<b>Unencumbered Cash, January 1</b>	<u>1,110</u>	<u>485</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>485</u></u>	<u><u>972</u></u>

The notes to the financial statements are an integral part of this statement.

RUSH COUNTY, KANSAS  
Micro Loan Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2007  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Federal Aid	\$ 43,200	-
Loan Repayments	26,414	13,315
Interest	301	930
Collections	-	750
<b>Total Cash Receipts</b>	69,915	14,995
<b>Expenditures:</b>		
Contractual Services	52,360	30,236
<b>Receipts Over (Under) Expenditures</b>	17,555	(15,241)
<b>Unencumbered Cash, January 1</b>	20,217	37,772
<b>Unencumbered Cash, December 31</b>	\$ 37,772	22,531

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2007**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Fees	\$ 7,962	8,641
Interest	323	575
<b>Total Cash Receipts</b>	8,285	9,216
<b>Unencumbered Cash, January 1</b>	10,891	19,176
<b>Unencumbered Cash, December 31</b>	\$ 19,176	28,392

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Wireless 911 Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2007**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Fees	\$ 5,520	6,419
Interest	162	173
<b>Total Cash Receipts</b>	5,682	6,592
<b>Expenditures:</b>		
Capital Outlay	7,682	3,245
<b>Receipts Over (Under) Expenditures</b>	(2,000)	3,347
<b>Unencumbered Cash, January 1</b>	7,096	5,096
<b>Unencumbered Cash, December 31</b>	\$ 5,096	8,443

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Enhanced 911 Grant Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2007**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
State Aid	\$ 48,562	108,661
<b>Expenditures:</b>		
Contractual	48,850	108,661
<b>Receipts Over (Under) Expenditures</b>	(288)	-
<b>Unencumbered Cash, January 1</b>	288	-
<b>Unencumbered Cash, December 31</b>	\$ -	-

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 1 - General Fund**  
**Statement of Cash Receipts and Expenditures - Actual and Budget**  
**For the Year Ended December 31, 2007**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 14,664	14,489	14,360	129
Delinquent Tax	24	45	-	45
Vehicle Tax	679	797	868	(71)
<b>Total Cash Receipts</b>	<u>15,367</u>	<u>15,331</u>	<u>15,228</u>	<u>103</u>
<b>Expenditures:</b>				
Commodities	3,562	2,314	3,600	1,286
Contractual Services	6,436	7,369	5,800	(1,569)
Capital Outlay	2,147	4,866	5,700	834
Transfers Out	2,955	551	-	(551)
<b>Total Expenditures</b>	<u>15,100</u>	<u>15,100</u>	<u>15,100</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	267	231		
<b>Unencumbered Cash, January 1</b>	<u>537</u>	<u>804</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 804</u>	<u>1,035</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 2 - General Fund**  
**Statement of Cash Receipts and Expenditures - Actual and Budget**  
**For the Year Ended December 31, 2007**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)**

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 6,931	7,240	7,221	19
Delinquent Tax	39	15	-	15
Vehicle Tax	739	607	780	(173)
Miscellaneous	1,554	307	-	307
<b>Total Cash Receipts</b>	<b>9,263</b>	<b>8,169</b>	<b>8,001</b>	<b>168</b>
<b>Expenditures:</b>				
Commodities	363	524	1,000	476
Contractual Services	5,812	6,974	6,000	(974)
Capital Outlay	-	-	1,000	1,000
Transfers Out	3,379	809	-	(809)
(a) Budget Credit	-	-	307	307
<b>Total Expenditures</b>	<b>9,554</b>	<b>8,307</b>	<b>8,307</b>	<b>-</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(291)</b>	<b>(138)</b>		
<b>Unencumbered Cash, January 1</b>	<b>677</b>	<b>386</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 386</b>	<b>248</b>		
 (a) Budget Credit				
Excess Miscellaneous Over Amount Budgeted		\$ 307		

The notes to the financial statements are an integral part of this statement.



**RUSH COUNTY, KANSAS**  
**Fire District No. 3 - General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2007  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 10,750	10,526	10,569	(43)
Delinquent Tax	115	78	-	78
Vehicle Tax	769	880	853	27
Federal Aid	7,644	-	-	-
<b>Total Cash Receipts</b>	<b>19,278</b>	<b>11,484</b>	<b>11,422</b>	<b>62</b>
<b>Expenditures:</b>				
Personal Services	-	1,165	2,000	835
Commodities	5,628	2,302	2,500	198
Contractual Services	3,816	4,232	2,000	(2,232)
Capital Outlay	-	-	5,000	5,000
Transfers Out	9,699	3,801	-	(3,801)
<b>Total Expenditures</b>	<b>19,143</b>	<b>11,500</b>	<b>11,500</b>	<b>-</b>
<b>Receipts Over (Under) Expenditures</b>	<b>135</b>	<b>(16)</b>		
<b>Unencumbered Cash, January 1</b>	<b>532</b>	<b>667</b>		
<b>Prior Year Cancelled Encumbrances</b>	<b>-</b>	<b>180</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 667</b>	<b>831</b>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 4 - General Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2007  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 27,546	27,122	26,916	206
Delinquent Tax	105	223	-	223
Vehicle Tax	828	874	1,240	(366)
Miscellaneous	2,000	14,045	-	14,045
Federal Aid	68,515	168,985	-	168,985
<b>Total Cash Receipts</b>	<u>98,994</u>	<u>211,249</u>	<u>28,156</u>	<u>183,093</u>
<b>Expenditures:</b>				
Commodities	2,979	4,857	1,600	(3,257)
Contractual Services	4,136	10,000	6,000	(4,000)
Capital Outlay	246,857	18,673	20,400	1,727
Transfers Out	-	22,000	-	(22,000)
(a) Budget Credit	-	-	183,030	183,030
<b>Total Expenditures</b>	<u>253,972</u>	<u>55,530</u>	<u>211,030</u>	<u>155,500</u>
<b>Receipts Over (Under) Expenditures</b>	<u>(154,978)</u>	<u>155,719</u>		
<b>Unencumbered Cash, January 1</b>	<u>646</u>	<u>(154,332)</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ (154,332)</u>	<u>1,387</u>		
 (a) Budget Credit				
Excess Miscellaneous and Federal Aid Over Amount Budgeted		\$ <u>183,030</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 5 - General Fund**  
**Statement of Cash Receipts and Expenditures - Actual and Budget**  
**For the Year Ended December 31, 2007**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)**

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 15,262	15,634	15,519	115
Delinquent Tax	184	23	-	23
Vehicle Tax	1,361	1,452	1,536	(84)
Miscellaneous	35	43	-	43
<b>Total Cash Receipts</b>	<b>16,842</b>	<b>17,152</b>	<b>17,055</b>	<b>97</b>
<b>Expenditures:</b>				
Personal Services	2,320	2,250	1,800	(450)
Commodities	4,308	6,696	4,600	(2,096)
Contractual Services	4,223	4,863	4,800	(63)
Capital Outlay	2,000	1,170	6,000	4,830
Transfers Out	4,349	2,221	-	(2,221)
<b>Total Expenditures</b>	<b>17,200</b>	<b>17,200</b>	<b>17,200</b>	<b>-</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(358)</b>	<b>(48)</b>		
<b>Unencumbered Cash, January 1</b>	<b>1,170</b>	<b>812</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 812</b>	<b>764</b>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 6 - General Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2007  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 13,185	14,172	13,901	271
Delinquent Tax	17	60	-	60
Vehicle Tax	868	893	1,195	(302)
<b>Total Cash Receipts</b>	<u>14,070</u>	<u>15,125</u>	<u>15,096</u>	<u>29</u>
<b>Expenditures:</b>				
Commodities	5,284	5,175	5,560	385
Contractual Services	4,213	3,417	1,090	(2,327)
Capital Outlay	4,500	6,598	8,500	1,902
<b>Total Expenditures</b>	<u>13,997</u>	<u>15,190</u>	<u>15,150</u>	<u>(40)</u>
<b>Receipts Over (Under) Expenditures</b>	73	(65)		
<b>Unencumbered Cash, January 1</b>	<u>592</u>	<u>665</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 665</u>	<u>600</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 7 - General Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2007  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 22,285	19,376	20,162	(786)
Delinquent Tax	261	238	-	238
Vehicle Tax	175	1,498	1,682	(184)
<b>Total Cash Receipts</b>	<b>22,721</b>	<b>21,112</b>	<b>21,844</b>	<b>(732)</b>
<b>Expenditures:</b>				
Personal Services	-	765	1,000	235
Commodities	2,107	1,145	600	(545)
Contractual Services	5,089	4,626	5,000	374
Capital Outlay	-	-	14,900	14,900
Transfers Out	14,304	14,964	-	(14,964)
<b>Total Expenditures</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>	<b>-</b>
Receipts Over (Under) Expenditures	1,221	(388)		
Unencumbered Cash, January 1	-	1,221		
Unencumbered Cash, December 31	\$ 1,221	833		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 1 - Special Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2007**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>Cash Receipts:</b>		
Transfers In	\$ 2,955	551
<b>Expenditures:</b>		
Capital Outlay	<u>434</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	2,521	551
<b>Unencumbered Cash, January 1</b>	<u>1,791</u>	<u>4,312</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>4,312</u></u>	<u><u>4,863</u></u>

The notes to the financial statements are an integral part of this statement.

RUSH COUNTY, KANSAS  
Fire District No. 2 - Special Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2007  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

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	Prior Year Actual	Current Year Actual
Cash Receipts:		
Transfers In	\$ 3,379	809
Unencumbered Cash, January 1	11,042	14,421
Unencumbered Cash, December 31	\$ 14,421	15,230

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 3 - Special Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2007**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

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	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Transfers In	\$ 9,699	3,801
<b>Expenditures:</b>		
Capital Outlay	674	2,411
<b>Receipts Over (Under) Expenditures</b>	9,025	1,390
<b>Unencumbered Cash, January 1</b>	22,285	31,310
<b>Unencumbered Cash, December 31</b>	\$ 31,310	32,700

The notes to the financial statements are an integral part of this statement.



**RUSH COUNTY, KANSAS**  
**Fire District No. 4 - Special Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2007**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)**

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	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Transfers In	\$ -	22,000
<b>Expenditures:</b>		
Capital Outlay	12,500	40,000
<b>Receipts Over (Under) Expenditures</b>	(12,500)	(18,000)
<b>Unencumbered Cash, January 1</b>	56,105	43,605
<b>Unencumbered Cash, December 31</b>	\$ 43,605	25,605

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 5 - Special Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2007  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Transfers In	\$ 4,349	2,221
<b>Expenditures:</b>		
Capital Outlay	-	11,330
<b>Receipts Over (Under) Expenditures</b>	4,349	(9,109)
<b>Unencumbered Cash, January 1</b>	11,330	15,679
<b>Unencumbered Cash, December 31</b>	\$ 15,679	6,570

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 6 - Special Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2007**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year Actual
<b>Expenditures:</b>		
Capital Outlay	\$ -	2,000
<b>Unencumbered Cash, January 1</b>	4,957	4,957
<b>Unencumbered Cash, December 31</b>	\$ 4,957	2,957

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 7 - Special Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2007**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>Cash Receipts:</b>		
Transfers In	\$ 14,304	14,964
<b>Expenditures:</b>		
Capital Outlay	<u>11,964</u>	<u>11,964</u>
<b>Receipts Over (Under) Expenditures</b>	2,340	3,000
<b>Unencumbered Cash, January 1</b>	<u>14,568</u>	<u>16,908</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>16,908</u></u>	<u><u>19,908</u></u>

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Debt Service Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 178,224	153,749	154,297	(548)
Delinquent Tax	1,429	957	-	957
Vehicle Tax	10,853	16,223	17,644	(1,421)
Vehicle Rental Excise Tax	3	-	-	-
<b>Total Cash Receipts</b>	<b>190,509</b>	<b>170,929</b>	<b>171,941</b>	<b>(1,012)</b>
<b>Expenditures:</b>				
Principal	108,337	70,000	70,000	-
Interest	-	104,579	104,577	(2)
GO Bonds Retired	70,000	-	-	-
Cash Basis Reserve	-	-	15,000	15,000
<b>Total Expenditures</b>	<b>178,337</b>	<b>174,579</b>	<b>189,577</b>	<b>14,998</b>
<b>Receipts Over (Under) Expenditures</b>	<b>12,172</b>	<b>(3,650)</b>		
<b>Unencumbered Cash, January 1</b>	<b>14,227</b>	<b>26,399</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 26,399</b>	<b>22,749</b>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Capital Projects - Bridges Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2007  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

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	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Prior Year Encumbrances Voided	\$ -	33
<b>Expenditures:</b>		
Capital Outlay	818,082	67,063
<b>Receipts Over (Under) Expenditures</b>	(818,082)	(67,030)
<b>Unencumbered Cash, January 1</b>	893,701	75,619
<b>Unencumbered Cash, December 31</b>	\$ 75,619	8,589

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Solid Waste Fund**  
**Statement of Cash Receipts and Expenditures - Actual and Budget**  
**For the Year Ended December 31, 2007**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
<b>Cash Receipts:</b>				
Landfill Fees	\$ 86,927	80,854	74,200	6,654
<b>Expenditures:</b>				
Personal Services	31,072	39,148	31,570	(7,578)
Commodities	12,277	14,162	10,500	(3,662)
Contractual Services	19,119	15,329	41,842	26,513
Capital Outlay	15,954	24,004	10,740	(13,264)
<b>Total Expenditures</b>	<b>78,422</b>	<b>92,643</b>	<b>94,652</b>	<b>2,009</b>
<b>Receipts Over (Under) Expenditures</b>	<b>8,505</b>	<b>(11,789)</b>		
<b>Unencumbered Cash, January 1</b>	<b>33,652</b>	<b>42,157</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 42,157</b>	<b>30,368</b>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Prosecuting Attorney Training Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2007**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

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	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>Cash Receipts:</b>		
Collections	\$ 356	413
<b>Expenditures:</b>		
Commodities	<u>114</u>	<u>224</u>
<b>Receipts Over (Under) Expenditures</b>	242	189
<b>Unencumbered Cash, January 1</b>	<u>2,406</u>	<u>2,648</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>2,648</u></u>	<u><u>2,837</u></u>

The notes to the financial statements are an integral part of this statement.



**RUSH COUNTY, KANSAS**  
**Special Motor Vehicle Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2007  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Collections	\$ 25,382	37,434
Interest	94	159
<b>Total Receipts</b>	<u>25,476</u>	<u>37,593</u>
<b>Expenditures:</b>		
Personal Services	7,459	8,383
Commodities	6,249	4,765
Capital Outlay	1,021	1,269
Transfer Out	10,747	23,176
<b>Total Expenditures</b>	<u>25,476</u>	<u>37,593</u>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash, January 1</b>	<u>-</u>	<u>-</u>
<b>Unencumbered Cash, December 31</b>	<u>\$ -</u>	<u>-</u>

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Distributable Funds, State Funds, and Subdivision Funds**  
**Statement of Cash Receipts and Cash Disbursements**  
**For the Year Ended December 31, 2007**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
<b>Distributable Funds -</b>				
Advance Tax	\$ 1,801	343	1,886	258
Current Tax	3,551,958	5,632,151	5,527,063	3,657,046
Delinquent Personal Property	4,968	13,446	4,968	13,446
Delinquent Real Estate	28,342	82,640	33,443	77,539
RV Tax	135	6,928	6,918	145
LAVTR	50	-	50	-
Escrow Account	-	200	-	200
Escaped Tax	-	60	60	-
Motor Vehicle Tax	9,513	484,742	483,345	10,910
Severance Tax	-	12,584	12,584	-
Refunding Warrants	-	2,847	2,847	-
<b>Total Distributable Funds</b>	<b>\$ 3,596,767</b>	<b>6,235,941</b>	<b>6,073,164</b>	<b>3,759,544</b>
<b>State Funds -</b>				
State Institutional Building	\$ -	54,789	54,789	-
State General	-	64	64	-
State Motor Vehicle	1,166	4,865	4,849	1,182
<b>Total State Funds</b>	<b>\$ 1,166</b>	<b>59,718</b>	<b>59,702</b>	<b>1,182</b>
<b>Subdivision Funds -</b>				
Cities	\$ -	597,862	597,862	-
Townships	-	144,386	144,386	-
School Districts	-	1,528,779	1,528,779	-
Walnut Creek Extension District	-	73,643	73,643	-
Watershed Districts	-	298,158	298,158	-
Central Kansas Library System	-	34,808	34,808	-
<b>Total Subdivision Funds</b>	<b>\$ -</b>	<b>2,677,636</b>	<b>2,677,636</b>	<b>-</b>

The notes to the financial statements are an integral part of this statement.

RUSH COUNTY, KANSAS  
Agency Funds  
Statement of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2007

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Drivers License	\$ -	8,927	8,927	-
Motor Vehicle Licenses	(34)	265,489	265,455	-
Game Licenses	-	7,517	7,517	-
Vehicle Sales Tax	8,226	72,375	77,335	3,266
Park Permits	-	2,113	2,113	-
Heritage Trust	119	1,174	1,246	47
Driving Record Fees	1	900	901	-
Motor Vehicle Inspections	489	1,180	443	1,226
Attorney Trust Fund	3,175	807	-	3,982
Stray Animal	1,577	-	-	1,577
Drug Seizure	-	6,346	-	6,346
Reg. Offender and Concealed Carry Handgun	300	420	-	720
County Clerk	-	11,032	10,052	980
Register of Deeds	1,931	54,038	53,786	2,183
Clerk of Unified Court	31,597	214,167	194,621	51,143
Sheriff	-	48,839	48,839	-
	<u>\$ 47,381</u>	<u>695,324</u>	<u>671,235</u>	<u>71,470</u>

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2007

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**1. Summary of Significant Accounting Policies:**

The County has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statements are presented to conform to the statutory basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies:

**A. Financial Reporting Entity**

Rush County, Kansas, is a municipal corporation governed by an elected three-member commission. The County receives funding from local, state, and federal government sources and must comply with the requirements of these funding sources. The financial statements of the County consist of all funds of the County and governmental entities that are considered to be controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board. The County has no entities that are controlled or dependent on the County.

**B. Basis of Presentation - Fund Accounting**

The accounts of the government are organized and operated on the basis of funds. In governmental accounting, a fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance - related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

The following categories of funds comprise the financial activities of the County for the year ended December 31, 2007:

**Governmental Funds**

**General Fund** - reports as the primary fund of the County. This fund is used to account for all financial resources not reported in other funds.

**Special Revenue Funds** - to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

**Debt Service Fund** - to account for the accumulation of resources and for the payment of interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

**Capital Project Fund** - to account for financial resources segregated for the acquisition of major capital facilities (other than those financed by the Enterprise Fund).

**Proprietary Fund**

**Enterprise Fund** - to account for operations that are financed and operated in a manner similar to private business enterprises - where the stated intent is that the costs (expenses) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance public policy, management control, accountability, or other purposes.

RUSH COUNTY, KANSAS  
Notes to Financial Statements  
December 31, 2007

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**B. Basis of Presentation - Fund Accounting (cont.)**

**Fiduciary Funds**

**Agency Funds** - to account for fiduciary assets held by the County as an agent on behalf of others.

**Private Purpose Trust Funds** - to account for assets held by a governmental unit as trustee or agent for others. The principal and income of these funds may be expended in the course of the fund's designated operations.

**C. Statutory Basis Of Accounting**

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the statutory basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund and an expenditure would be charged in the fund from which the transfer was made.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the statutory basis of accounting.

**D. Departure from Generally Accepted Accounting Principles in the United State of America**

The basis of accounting described above results in a financial statement presentation, which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of fund balance are not presented.

Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.

**E. Accounting for Capital Assets and Depreciation**

The County did not maintained a record of capital assets used in performance of general government operations and the proprietary funds as required by generally accepted accounting principles.

RUSH COUNTY, KANSAS  
Notes to Financial Statements  
December 31, 2007

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**F. Accounting for Long-Term Liabilities**

The accounting and reporting treatment applied to the long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds and fiduciary funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources."

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Long-term liabilities expected to be financed from governmental funds are not accounted for in the governmental funds.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

**G. Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

RUSH COUNTY, KANSAS  
Notes to Financial Statements  
December 31, 2007

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**G. Budgetary Information (cont.)**

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for Capital Projects Funds, Fiduciary Funds, and the following Special Revenue Funds:

Special Machinery Fund, Capital Improvements Reserve Fund, Equipment Reserve Fund, Recycling Fund, Micro Loan Fund, Register of Deeds Technology Fund, Wireless 911 Fund, Enhanced 911 Grant Fund, Special Fire District No. 1 Fund, Special Fire District No. 2 Fund, Special Fire District No. 3 Fund, Special Fire District No. 4 Fund, Special Fire District No. 5 Fund, Special Fire District No. 6 Fund, and Special Fire District No. 7 Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**H. Encumbrances**

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds.

**I. Deposits and Investments**

The County follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund type in the Summary of Cash Receipts, Cash Disbursements and Unencumbered Cash.

As of December 31, 2007, the County had no investments.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County in which the County is located or in an adjoining County if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County had no investments as of December 31, 2007.

RUSH COUNTY, KANSAS  
Notes to Financial Statements  
December 31, 2007

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**I. Deposits and Investments (cont.)**

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County did not use "peak periods" during 2007. All deposits were legally secured at December 31, 2007.

At December 31, 2007, the County's carrying amount of deposits was \$6,402,188 and the bank balance was \$6,534,111 the bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$756,397 was covered by federal depository insurance and \$5,777,714 was collateralized with securities held by the pledging financial institutions agents in the County's name.

**J. Capital Projects**

At year end, capital project authorization with approved change orders compared with expenditures from inception are as follows:

	<u>Expenditures to Date</u>	<u>Project Authorization</u>
Capital Project - Bridges	\$ 1,134,258	1,140,000

**K. Property Tax Calendar**

Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1<sup>st</sup> are due one-half by December 20<sup>th</sup> and one half by May 10<sup>th</sup>. Major property tax payments are received January through July and are recognized as revenue in the year received. Lien date(s) for personal property are March and August, and for real property, it is September. Delinquent tax payments received throughout the year are recognized as revenue in the year received.

**L. Inventories and Prepaid Expenses**

Inventories and prepaid expenses which benefit future periods are recorded as expenditures during the year of purchase as required by state statutes.

**M. Restricted Assets**

These assets consist of cash and short-term investments restricted for Agency Funds.

**N. Compensated Absences**

The County's policy regarding vacation is that time is accumulated from the beginning of service; however, an employee must work for a period of six months before any vacation time is approved. Annual vacation leave will be accumulated in steps depending on years of service, up to a maximum of 15 days. Full-time employees may accumulate fifteen (15) days annual leave to be carried over to the next calendar year. Payment of compensation will be made for unused vacation days upon termination, resignation or retirement. The policy regarding sick pay is that an employee can accumulate 120 days of sick leave which is cancelled upon the termination of the employee.

A potential liability of \$40,981 for accumulated vacation existed at December 31, 2007. Accumulated sick leave liability is \$143,981 for December 31, 2007.



RUSH COUNTY, KANSAS  
Notes to Financial Statements  
December 31, 2007

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**O. Defined Benefit Pension Plan**

**Plan Description** - Rush County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas Avenue, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

**Funding Policy** - K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for January 1, 2007 through December 31, 2007 was 5.31%. The County's employer contribution to KPERS for the years ending December 31, 2007, 2006, and 2005 were \$65,071, \$54,078, and \$47,906, respectively, equal to the statutory required contributions for each year.

**P. Deferred Compensation Plan**

The County sponsors a deferred compensation plan under the Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employer is responsible for the amount of deferred compensation to be contributed. The County is not responsible to make any contributions.

**Q. Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the County for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

**2. Closure and Postclosure Care Cost**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty (30) years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Solid Waste Fund in these financial statements, the County is incurring a liability based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste.

RUSH COUNTY, KANSAS  
Notes to Financial Statements  
December 31, 2007

**2. Closure and Postclosure Care Cost (cont.)**

The County's estimate of closure and postclosure care liability at year end would be \$428,119. This liability is based on the use of 24.39 percent of the estimated cost of closure and postclosure care costs of \$1,755,392. These amounts are based on what it would cost to perform all closure and postclosure care in 2007. The County expects the landfill to continue to operate for approximately 13.5 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and postclosure care costs.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, recordkeeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

**3. Transfers and Payments**

Transfers and payments within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service on a routine basis as authorized by Kansas Statutes. The County's operating transfers and statutory authority for December 31, 2007 were as follows:

From	To	K.S.A. Authority	2007
General	Equipment Reserve	19-119	\$ 75,000
General	Capital Improvements Reserve	19-120	75,000
Road and Bridge	Special Machinery	68-141g	200,000
Fire District No. 1 – General	Fire District No. 1 – Special	19-3612c	551
Fire District No. 2 – General	Fire District No. 2 – Special	19-3612c	809
Fire District No. 3 – General	Fire District No. 3 – Special	19-3612c	3,801
Fire District No. 5 – General	Fire District No. 5 – Special	19-3612c	22,000
Fire District No. 7 – General	Fire District No. 7 – Special	19-3612c	2,221
Fire District No. 7 – General	Fire District No. 7 – Special	19-3612c	14,964
Special Motor Vehicle	General	8-145	23,176
<b>Total</b>			<b>\$ 417,522</b>

**4. Use of Estimates in the Preparation of Financial Statements**

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the statutory basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**5. Risk Management – Claims and Judgments**

Rush County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The County continues to carry commercial insurance for worker's compensation. Rush County, Kansas participates in the Kansas County Association Multi-Line Pool (KCAMP) to provide risk of loss, general liability, property, errors and omissions, auto liability, and employee benefit liability insurance. The County joined KCAMP in October 2000. The County, along with other participating counties, contributes annual amounts determined by KCAMP management. As claims arise they are submitted to and paid by KCAMP. During 2007, the County contributed \$55,067 to the fund for this insurance coverage.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2007

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**5. Risk Management – Claims and Judgments (cont.)**

Rush County, Kansas also participates in Kansas Workers Risk Cooperative for Counties (KWORC) to provide workers compensation insurance. The County joined KWORC in October 2000. The County, along with other participating counties, contributes annual amounts determined by KWORC management. As claims arise they are submitted to and paid by KWORC. During 2007, the County contributed \$45,458 to the fund for this insurance coverage. There were no significant reductions in insurance coverage from the prior year. The amount of settlements have not exceeded insurance coverage for each of the past three fiscal years.

**6. Litigation**

The County is party to various legal proceedings, such as foreclosure actions and tax appeals, which normally occur in governmental operations. The legal proceedings are not likely to have a material adverse impact on the funds of the County.

**7. Grants and Shared Revenues**

The County participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audits, is not believed to be material.

**8. Comparative Data**

Comparative data for the prior year has been presented in Statement 3 in the accompanying financial statements in order to provide an understanding of changes in the County's cash and unencumbered cash balances. However, complete comparative data (i.e., presentation of prior year totals in Statement 1) has not been presented since their inclusion would make the statement unduly complex and difficult to read.

**9. Micro Loan Fund**

The County was awarded a CDBG Micro Loan grant in the amount of \$100,000. As of December 31, 2007, the County has loaned out \$101,750. Repayments of the loans are structured to be paid back as follows:

<u>Loan Number</u>	<u>Loan Amount</u>	<u>Issue Date</u>	<u>Monthly Payment</u>	<u>Interest Rate</u>	<u>Maturity</u>
801	\$ 15,000	10-12-04	\$ 290	4.75%	09-1-2009
802	\$ 11,750	12-01-04	\$ 229	5.5 %	12-1-2009
803	\$ 15,000	11-19-04	\$ 221	5.5 %	02-1-2012
806	\$ 25,000	05-13-06	\$ 281	5.5 %	07-1-2016
807	\$ 10,000	05-13-06	\$ 196	5.5 %	07-1-2011
808	\$ 25,000	10-12-07	\$ 282	5.5 %	04-1-2009

These funds are available to be used on a revolving basis. As the loans are repaid, the amounts can be loaned back out.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2007

**10. Compliance with Kansas Statutes**

Expenditures exceeded the adopted budget in the following funds which is in violation of K.S.A. 79-2935.

Fire District #6 General Fund     \$        (40)

**11. Long-Term Debt**

The County has the following types of Long Term Debt:

**Lease Obligations**

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

**General Obligation Bonds**

The County has issued general obligation bonds to provide funds for acquisition, construction or major capital acquisitions, construction, or improvements.

**Refunded Bonds**

On April 25, 2005 the County issued \$2,075,000 in General Obligation Refunding Bonds. The proceeds from the sale of the Bonds were used to establish an escrow account for the annual payment of interest from May 1, 2005 through December 1, 2010 on bonds maturing on December 1, 2011 and thereafter, and to redeem on December 1, 2010, the principal of the County's outstanding General Obligation Bonds, Series 1999-A, maturing December 1, 2010, and thereafter (the "Refunded Bonds"). The Refunding Plan was undertaken in order to achieve interest cost savings.

According to the terms of this Refunding Plan, the Refunded Bonds will be called on their earliest optional redemption date and redeemed at such time, all in accordance with the resolution authorizing their issuance. The Refunded Bonds represent the entire callable portion of the County's General Obligation Bonds, Series 1999-A. All Refunded Bonds will be called at a price equal to 100% of the par value thereof, without premium. The County will continue to levy taxes to pay the interest and principal on the Series 1999-A issue for all bonds due through 2010.

Upon the payment in full of the interest on the Bonds to and including December 1, 2010 and the principal of the Refunded Bonds, all remaining money and Escrowed Securities in the Escrow Fund together with any interest thereon, shall be transferred to the County to be applied in accordance with the law.

<b>Refunded Bonds</b>					
<u>Series</u>	<u>Amount Outstanding Prior to Refunding</u>	<u>Amount to be Refunded</u>	<u>Maturity Dates to be Escrowed</u>	<u>Call Date</u>	<u>Call Price</u>
1999-A	\$1,310,000	\$935,000	12/1/2011- 12/1/2020	12/1/2010	100

Changes in long-term liabilities for the County at December 31, 2007 and current maturities of long-term debt and interest for the next five years and in five year increments through maturity are included on the next two pages.

**RUSH COUNTY, KANSAS**  
**Statement of Changes in Long Term Debt**  
**For the Year Ended December 31, 2007**

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
<b>Capital Leases</b>										
Landfill Compactor	4.97%	04/02/01	\$ 100,008	03/28/08	\$ 20,749	-	(16,600)	(16,500)	4,149	777
JCB 456 Wheel Loader	4.97%	06/04/02	115,506	06/17/07	25,532	-	(25,532)	(25,532)	-	1,127
Volvo Motor Graders - 2	4.00%	01/31/03	263,750	02/18/08	111,447	-	(54,776)	(54,776)	56,671	4,470
AS 400 Software and Printer	3.85%	02/10/03	69,440	02/10/07	1,558	-	(1,558)	(1,558)	-	\$
Superior Broom	3.80%	04/28/03	61,463	04/28/07	5,711	-	(5,711)	(5,711)	-	52
2003 Volvo Motor Grader	4.09%	01/19/04	21,019	01/19/09	38,552	-	(12,322)	(12,322)	26,230	1,519
2004 Ford F750 Truck with Fire Apparatus	4.15%	10/05/04	53,038	10/05/08	20,670	-	(11,170)	(11,170)	9,500	794
1987 IHC 4X4 American Eagle Pumper	5.99%	06/02/05	30,600	09/01/13	30,600	-	(3,768)	(3,768)	26,832	2,830
Kenworth Trucks - 2	4.98%	09/05/06	71,500	09/05/11	71,525	-	(13,291)	(13,291)	58,234	3,750
2006 Volvo Model G940 Motor Grader	4.98%	09/25/06	139,432	09/25/11	139,457	-	(25,001)	(25,001)	114,456	7,195
2006 Gooseneck Trailer	4.98%	11/13/06	20,318	11/13/11	20,343	-	(3,689)	(3,689)	16,654	1,007
2006 JD 770D Motorgrader	4.98%	12/18/06	133,286	12/18/11	133,311	-	(24,390)	(24,390)	108,921	6,365
<b>Total Capital Leases</b>			<b>1,079,360</b>		<b>619,455</b>	<b>-</b>	<b>(197,808)</b>	<b>(197,808)</b>	<b>421,647</b>	<b>29,911</b>
<b>General Obligation Bonds</b>										
Series 1999A	5.0-6.5%	12/01/99	1,500,000	12/01/10	260,000	-	(60,000)	(60,000)	200,000	13,534
Series 2005	2.9-4.75%	05/01/05	2,075,000	05/01/27	2,040,000	-	(10,000)	(10,000)	2,030,000	91,045
<b>Total General Obligation Bonds</b>			<b>3,575,000</b>		<b>2,300,000</b>	<b>-</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>2,230,000</b>	<b>104,579</b>
<b>Total Contractual Indebtedness</b>			<b>4,654,360</b>		<b>2,919,455</b>	<b>-</b>	<b>(267,808)</b>	<b>(267,808)</b>	<b>2,651,647</b>	<b>134,490</b>
Amount to be Provided for Compensated Absences	N/A	N/A	N/A	N/A	176,252	8,710	-	8,710	184,962	-
<b>Total Long Term Debt</b>			<b>\$ 4,654,360</b>		<b>\$ 3,095,707</b>	<b>8,710</b>	<b>(267,808)</b>	<b>(259,098)</b>	<b>2,836,609</b>	<b>134,490</b>

**RUSH COUNTY, KANSAS**  
**Schedule of Maturity of Long Term Debt**  
**For the Year Ended December 31, 2007**

	YEAR										
	2008	2009	2010	2011	2012	2013-2017	2018-2022	2023-2027	Total		
Principal											
Capital Leases											
Landfill Compactor	\$ 4,149	-	-	-	-	-	-	-	4,149		
Volvo Motor Graders - 2	56,671	-	-	-	-	-	-	-	56,671		
2003 Volvo Motor Grader	12,775	13,455	-	-	-	-	-	-	26,230		
2004 Ford F750 Truck with Fire Apparatus	9,500	-	-	-	-	-	-	-	9,500		
1987 IHC 4X4 American Eagle Pumper	3,916	4,155	4,407	4,675	4,959	4,720	-	-	26,832		
Kenworth Trucks - 2	13,594	14,271	14,982	15,387	-	-	-	-	58,234		
2006 Volvo Model G940 Motor Grader	26,505	27,826	29,212	30,913	-	-	-	-	114,456		
2006 Gooseneck Trailer	3,867	4,059	4,261	4,467	-	-	-	-	16,654		
2006 JD 770D Motorgrader	25,337	26,599	27,924	29,061	-	-	-	-	108,921		
Total Capital Leases	156,314	90,365	80,786	84,503	4,959	4,720	-	-	421,647		
General Obligation Bonds											
Series 1999A	65,000	65,000	70,000	-	-	-	-	-	200,000		
Series 2005	10,000	10,000	10,000	85,000	85,000	475,000	590,000	765,000	2,030,000		
Total General Obligation Bonds	75,000	75,000	80,000	85,000	85,000	475,000	590,000	765,000	2,230,000		
Total Principal	231,314	165,365	160,786	169,503	89,959	479,720	590,000	765,000	2,651,647		
Interest											
Capital Leases											
Landfill Compactor	195	-	-	-	-	-	-	-	195		
Volvo Motor Graders - 2	2,574	-	-	-	-	-	-	-	2,574		
2003 Volvo Motor Grader	1,066	386	-	-	-	-	-	-	1,452		
2004 Ford F750 Truck with Fire Apparatus	394	-	-	-	-	-	-	-	394		
1987 IHC 4X4 American Eagle Pumper	1,582	1,343	1,091	823	539	297	-	-	5,675		
Kenworth Trucks - 2	2,917	2,240	1,529	766	-	-	-	-	7,452		
2006 Volvo Model G940 Motor Grader	5,692	4,371	2,984	1,540	-	-	-	-	14,587		
2006 Gooseneck Trailer	830	637	435	223	-	-	-	-	2,125		
2006 JD 770D Motorgrader	5,437	4,175	2,850	1,447	-	-	-	-	13,909		
Total Capital Leases	20,687	13,152	8,889	4,799	539	297	-	-	48,363		
General Obligation Bonds											
Series 1999A	10,233	6,820	3,570	-	-	-	-	-	20,623		
Series 2005	90,724	90,394	90,049	89,694	86,294	378,095	266,813	112,101	1,204,164		
Total General Obligation Bonds	100,957	97,214	93,619	89,694	86,294	378,095	266,813	112,101	1,224,787		
Total Interest	121,644	110,366	102,508	94,493	86,833	378,392	266,813	112,101	1,273,150		
Total Principal and Interest	\$ 352,958	275,731	263,294	263,996	176,792	858,112	856,813	877,101	3,924,797		